

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WASHINGTON

UNITED STATES OF AMERICA,

Plaintiff,

v.

DENTAL CARE ASSOCIATES OF
SPOKANE VALLEY, PS; DR.
JAMES G. HOOD, DDS; and KAREN
J. HOOD,

Defendants.

NOS: 2:15-CV-00023-RMP
2:15-CV-00259-RMP

ORDER GRANTING MOTION TO
CONSOLIDATE 2:15-CV-00023-RMP
WITH CASE NO. 2:15-CV-00259-
RMP

BEFORE THE COURT is the United States' Motion to Consolidate, ECF No. 76 in Case No. 2:15-CV-00023-RMP. The Court has reviewed the record and is fully informed.

Pursuant to FED. R. CIV. P. 42(a), a court may consolidate actions that share common questions of law or fact. Both Case No. 2:15-CV-00023-RMP and Case No. 2:15-cv-00259-RMP were brought by the United States against Karen and James Hood for their alleged failure to adhere to federal tax laws. Although the

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1 cases seek different forms of relief, they are based on common facts and evidence.

2 Therefore, the Court finds good cause to consolidate these two cases.

3 Accordingly, **IT IS HEREBY ORDERED:**

4 1. The United States' Motion to Consolidate, **ECF No. 76** in Case No. 2:15-
5 CV-00023-RMP, is **GRANTED**.

6 2. **Case No. 2:15-CV-00259-RMP** is hereby consolidated with Case No.
7 2:15-CV-00023-RMP.

8 The District Court Clerk is directed to enter this Order, to consolidate **Case**
9 **No. 2:15-CV-00259-RMP** with Case No. 2:15-CV-00023-RMP, to provide copies
10 of this Order to counsel and to any pro se defendants, and **CLOSE Case No. 2:15-**
11 **CV-00259-RMP**.

12 **DATED** this 22nd day of January 2016.

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14 *s/ Rosanna Malouf Peterson*
15 ROSANNA MALOUF PETERSON
16 Chief United States District Court Judge
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